

**Proprietary Funds**

**Statement of Revenues, Expenses, and Changes in Fund Net Assets**  
**For the Year Ended June 30, 2007**

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities- Internal Service Funds</b>
	Consolidated Codes Enforcement Fund	Fire Services Fund	Corrections Center Fund	Total	
Operating Revenues:					
State revenue	\$ ---	\$ 49,050	\$ 38,999,567	\$ 39,048,617	\$ ---
Federal revenue	---	---	22,600	22,600	---
Permits and fees	9,957,322	14,809,843	1,587,933	26,355,098	---
Premium revenue	---	---	---	---	69,477,377
Charges for services	---	---	---	---	6,901,796
Other revenue	25	---	350	375	---
Total Operating Revenues	<u>9,957,347</u>	<u>14,858,893</u>	<u>40,610,450</u>	<u>65,426,690</u>	<u>76,379,173</u>
Operating Expenses:					
Salaries and wages	8,163,049	8,505,920	25,490,326	42,159,295	797,867
Fringe benefits	2,309,825	2,185,102	7,212,199	11,707,126	230,664
Supplies	353,543	333,538	3,538,501	4,225,582	1,520,052
Services	103,308	28,924	150,513	282,745	4,564,115
Professional and contracted services	347,961	663,960	5,289,659	6,301,580	905,970
Rent, utilities, and maintenance	322,615	227,217	2,688,897	3,238,729	4,093,588
Insurance	---	---	---	---	3,343,602
Depreciation	178,851	437,333	1,086,628	1,702,812	88,467
Other expenses	247,940	316,880	161,016	725,836	149
Claims incurred	---	---	---	---	54,273,591
Total Operating Expenses	<u>12,027,092</u>	<u>12,698,874</u>	<u>45,617,739</u>	<u>70,343,705</u>	<u>69,818,065</u>
Operating Income (Loss)	(2,069,745)	2,160,019	(5,007,289)	(4,917,015)	6,561,108
Nonoperating Revenues (Expenses):					
Interest income	317,936	207,422	---	525,358	2,060,992
Interest expense	---	(154,977)	(641,403)	(796,380)	---
Gain (loss) on asset disposals	<u>2,900</u>	<u>11,470</u>	<u>---</u>	<u>14,370</u>	<u>---</u>
Income (Loss) before Transfers	<u>(1,748,909)</u>	<u>2,223,934</u>	<u>(5,648,692)</u>	<u>(5,173,667)</u>	<u>8,622,100</u>
Transfers:					
Transfers in	113,207	---	10,648,000	10,761,207	2,354,734
Transfers out	(971,183)	(707,946)	(2,446,177)	(4,125,306)	(1,241,332)
Capital contributions from governmental funds	<u>---</u>	<u>614,932</u>	<u>20,000</u>	<u>634,932</u>	<u>---</u>
Net Transfers	<u>(857,976)</u>	<u>(93,014)</u>	<u>8,221,823</u>	<u>7,270,833</u>	<u>1,113,402</u>
Change in Net Assets	(2,606,885)	2,130,920	2,573,131	2,097,166	9,735,502
Net Assets:					
June 30, 2006	<u>7,387,162</u>	<u>1,783,212</u>	<u>23,465,935</u>	<u>32,636,309</u>	<u>20,597,343</u>
June 30, 2007	<u>\$ 4,780,277</u>	<u>\$ 3,914,132</u>	<u>\$ 26,039,066</u>	<u>\$ 34,733,475</u>	<u>\$ 30,332,845</u>

The notes to the financial statements are an integral part of this statement.